

**Title 12 – DEPARTMENT OF REVENUE  
Division 10 – Director of Revenue  
Chapter 3 – State Sales Tax**

**PROPOSED RESCISSION**

**12 CSR 10-22.020 Eligibility to File Claim(s) by Married Persons.** This rule is designed to clarify the eligibility of married persons filing combined or separate claims under the Tax Relief Law (sections 135.010–135.035, RSMo).

*PURPOSE: This rule is being rescinded because it is no longer needed.*

*AUTHORITY: section 135.015, RSMo 1986. Original rule filed Oct. 15, 1985, effective Jan. 26, 1986. Rescinded: Filed Aug .\_\_\_\_, 2007.*

**PUBLIC COST:** The proposed rescission will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

*PRIVATE COST: This proposed rescission will not cost private entities more than five hundred dollars (\$500) in the aggregate.*

*NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to the proposed rescission with the Missouri Department of Revenue, Legal Services Division, Governmental Affairs Bureau, PO Box 475, Jefferson City, MO 65105-0475. To be considered, comments must be received within thirty (30) days after publication of this notice in the **Missouri Register**. No public hearing is scheduled.*